Revision: 03/18/08

UTAH STATE OFFICE OF EDUCATION SCHOOL FINANCE & STATISTICS REFERENCE GUIDE FY 09

This section illustrates the (I) Minimum School Program codes, (II) indirect cost eligibility, (III) disposition of unexpended flow-thru funds with related explanations on page 3, (IV) instructions on pass-through grantor's numbers; and (V) CFDA numbers.

If the object code is 7509, use the REVENUE CODES & CONTACTS sheet (via the Allotment Memo) to determine the relevant contact. If the object code is 7511 or 7521, call Cathy Dudley.

				1		II	III
			USOE		DISTRICT		
	PROGRAMS	PGM	PJT	OBJ	PGM/REV	ELIGIBILITY	DISPOSITION
Regular	Basic School Programs (Division 20)	2010					
1/12	K-12		11	7511	VAR/3010	NA	Α
1/12	Nec Existent Small Schools		12	7511	VAR/3015	NA	В
1/12	Professional Staff		13	7511	VAR/3020	NA	Α
1/12	Administrative Costs		14	7511	VAR/3025	NA	Α
1/12	Foreign Exchange Student		15	7511	VAR/3010	NA	Α
Special I	Education Restricted	2020					
1/12	Special Education Add-On		21	7511	1205/3105	NA	С
1/12	Special Education Self-Contained		22	7511	1210/3110	NA	С
1/12	Special Education Pre-School		23	7511	1215/3115	NA	С
1/12	Extended Yr. Pgm Severely Disabled		24	7511	1220/3120	NA	С
C20	Special Education State Programs		25	7509	1225/3125	NA	С
Applied	Technology & Technical Education Restricted	2030					
1/12	Career and Tech Ed Add-On		31	7511	VAR/3155	NR	С
C20	Career and Tech Ed Set-Aside		32	7509	VAR/3160	R	С
1/12	Comprehensive Guidance		31	7511	VAR/3155	R	С
Other Ba	sic School Programs Restricted	2040					
1/12	Class Size Reduction K-8		41	7511	5201/3230	NA	С
Related	to Basic Programs	2050					
1/12	Social Security and Retirement		51	7511	VAR/3405	NA	С
1/12	Pupil Transportation		52	7511	5315/3415	NA	С
1/12	Transportation Levy		53	7511	5371/3471	NA	С
1/12	Quality Teaching Block		54	7511	5255/3474	NR	D
1/12	Local Discretionary Block Grant Program		56	7511	5260/3260	NR	D
1/12	Interventions for Student Success		57	7511	5270/3270	NR	D
Special I	Populations	2060					
C4	Highly Impacted Schools		63	7511	5366/3466	NA	D
1/12	At-Risk Student Program		64	7511	5335/3215	R	D
1/12	At-Risk Homeless & Minority		66	7511	5337/3218	R	D
C20	At-Risk MESA		67	7509	5338/3219	R	D
C20	At-Risk Gang Prevention		68	7509	5339/3220	R	D
	At-Risk Youth-In-Custody		69	7511	5340/3221	R	D
	Adult Education		6A	7511	1609/3209	NR	D
	Accelerated Learning Gifted & Talented		6C	7511	5331/3211	R	D
	Accelerated Learning Advanced Placement		6D	7511	5332/3212	R	D
	Accelerated Learning Concurrent Enrollment		6E	7511	5333/3213	R	D
	Accelerated Learning International Baccalaureate Program		6F	7511	5612/3612	R	D
Charter			01	7011	0012/0012	- 10	
	Charter School In Lieu of Local Funding	2070	77	7511	5627/3627	NA	Δ.
	,	2070	74	7511			A C
	Charter School Administrative		74	7511	5862/3862	NA	C
C4 Other	Charter School Building Subaccount (one-time)	2070			5551/3610		
	School Nurses	2010	70	7511	5368/3468		
	Library Books and Electronic Resources		71	7511	5810/3810	NA	С
	Critical Languages Program		72	7511	5635/3635	14/7	
	Educator Salary Adjustments		73	7511	5876/3876		
					5408/3521	NΛ	C
	Electronic High School School Land Trust Program		75 76	7511 7511	5420/3520	NA NA	C
	High Ability Students				5334/3334	INA	C
			78	7511	5805/3805	N/A	
	Reading Achivement		79	7511		NA	С
	ELL Family Literacy Centers		7A	7511	5636/3636		
	Extended Year for Special Education		7B	7511	5878/3878		
	USTAR Program		7C	7511	5881/3881		
C4	CTE- Online Assessment	00	7D	7511	5004/222	N/ *	
	Job Enancement Program (Math/Science)	2096	91	7521	5861/3861	NA	С

Leeway	Programs	2080					
1/12	Voted Leeway		81	7511	5455/3555	NA	Α
1/12	Board Leeway		82	7511	5460/3560	NA	В
One Time/Other Bills 2090		2090					
C4	Classroom Materials and Supplies		91	7511	5868/3868	NA	С
1/12	Instructional Technology		90	7511	5862/3762		
1/12	Extended-Day Kindergarten		93	7511	5640/3640		
C4	Online Summative Test System		92	7511	5699/3799		
C4	Dual Immersion Program		94	7511	5637/3637		
C4 Performance Based - One-Time Signing Bonuses-carryforward		95	7511	5877/3877			
C4	BTS Elementary Arts Learning Program		96	7511	5882/3882		
C4	UPASS - Online Testing	0760	32	7511	5699/3799	NA	С
1/12	Transportation	2050	52	7511	5815/3815	NA	С
	ance Carry Forward	2095					
C20	FY05 MSP Balance Carry Forward		93	7511	VAR/3000	NA	С
C20	FY06 MSP Balance Carry Forward		94	7511	VAR/3000	NA	С
				<u> </u>		11	III
			USOE		DISTRICT		
	PROGRAMS	PGM	USOE PJT	OBJ	DISTRICT PGM/REV	II ELIGIBILITY	DISPOSITION
ATUES		PGM 2096					
OTHER	SOURCES	2096	PJT	OBJ	PGM/REV	ELIGIBILITY	DISPOSITION
OTHER	SOURCES Driver Education				PGM/REV 5610/3710	ELIGIBILITY	DISPOSITION
OTHER	SOURCES Driver Education School Lunch Program	2096	PJT	OBJ	PGM/REV 5610/3710 8070/3770	ELIGIBILITY NA NR	DISPOSITION C E
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable)	2096	PJT	OBJ	PGM/REV 5610/3710	ELIGIBILITY	DISPOSITION
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable)	2096	PJT	OBJ	5610/3710 8070/3770 MISC/MISC	NA NR R	DISPOSITION C E E
	Driver Education School Lunch Program Miscellaneous Grants (if negotiable) AL SOURCES Impacted Area Aid (81-815, 81-874)	2096	PJT	OBJ	5610/3710 8070/3770 MISC/MISC VAR/4101	ELIGIBILITY NA NR R	DISPOSITION C E E F
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable) L SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs	2096	PJT	OBJ	5610/3710 8070/3770 MISC/MISC VAR/4101 7580/4580	NA NR R	DISPOSITION C E E F F
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable) AL SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs Applied Technology Education Programs	2096	PJT	OBJ	5610/3710 8070/3770 MISC/MISC VAR/4101	ELIGIBILITY NA NR R	DISPOSITION C E E F F F F
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable) AL SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs Applied Technology Education Programs NCLB Title 1 through Title X	2096	PJT	OBJ	96M/REV 5610/3710 8070/3770 MISC/MISC VAR/4101 7580/4580 VAR/4530 NCLB	NA NR R R R R R	DISPOSITION C E E F F F F F
	Driver Education School Lunch Program Miscellaneous Grants (if negotiable) L SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs Applied Technology Education Programs NCLB Title 1 through Title X Title VII Bilingual	2096	PJT	OBJ	5610/3710 8070/3770 MISC/MISC VAR/4101 7580/4580 VAR/4530	NA NR R NA R R R	DISPOSITION C E E F F F F F F
	SOURCES Driver Education School Lunch Program Miscellaneous Grants (if negotiable) AL SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs Applied Technology Education Programs NCLB Title 1 through Title X	2096	PJT	OBJ	96M/REV 5610/3710 8070/3770 MISC/MISC VAR/4101 7580/4580 VAR/4530 NCLB	NA NR R R R R R	DISPOSITION C E E F F F F F
	Driver Education School Lunch Program Miscellaneous Grants (if negotiable) L SOURCES Impacted Area Aid (81-815, 81-874) Adult/Continuing Education Programs Applied Technology Education Programs NCLB Title 1 through Title X Title VII Bilingual	2096	PJT	OBJ	PGM/REV 5610/3710 8070/3770 MISC/MISC VAR/4101 7580/4580 VAR/4530 NCLB 7312/4312	NA NR R NA R R R R R R R R	DISPOSITION C E E F F F F F F

Minimum School Program chart of accounts

- 1/12 Allocated by Formula, Distributed @ 1/12th per Month.
- C20 Allocated by RFP, Distributed by C-20/Card 4.
- C4 Allocated by formula, Distributed by Card 4. (C-20 not necessary)
- # Allocated by USOE staff, Distributed by Warrant

II Indirect Cost Eligibility

In accordance with instructions promulgated by the United States Department of Education, the indirect cost rates for Utah LEA's will be based on the Predetermined Fixed Rates with Carry Forward Provisions method. This particular methodology must be prepared annually and retained by the USOE for subsequent cognizant Federal agency review.

When applying a rate to a grant or contract, the approved rate in effect at the time the allowable costs are incurred determines the amount of indirect costs that may be charged to the grant or contract, i.e., the approved rate for FY05 must be matched with the applicable expenditures for FY05.

Each program or source of revenue is unique to the application of indirect cost rates. Indirect cost rates are determined from data acquired from the AFR. The Federal Indirect Cost Plan determines the actual percentages. The following characters illustrate the eligibility of certain programs listed previously as to the application of indirect cost rates, i.e.,

R = Restricted Rate NR = Non-Restricted Rate NA = Non-Allowable

III Disposition of Unexpended Flow-thru Funds

Generated or authorized state revenues under the State-Supported Minimum School Program may be carried over at the end of the fiscal year, but some of those revenues are subject to certain restrictions. Any questions concerning the disposition of certain funds should be directed to the respective program coordinator at the USOE.

The following listing describes the general disposition of both MSP funds and some of the other funds frequently encountered. The letter corresponds to the respective programs listed previously.

- A. These non-restricted revenues may be carried forward and expended in any of the school programs.
- B. This restricted revenue may be carried forward, but must be expended in any program within the small school which originally generated the revenue, or for Board Leeway revenues must be expended for Class Size Reduction.
- C. The carry-forward of these restricted revenues is subject to terms and conditions provided by the USOE program coordinator. If RFP, these restricted revenues must be expended in the specific program where the allocation was originally designated.
- D. If RFP, the carry-forward of these restricted revenues is subject to terms and conditions provided by the USOE program coordinator, and these restricted revenues must be expended in the specific program where the allocation was originally designated. If not RFP, then the restricted revenues must be expended in the block where the allocation was originally designated.

- E. All school lunch revenues are allocated on the reimbursement basis; therefore, carry-forward alternatives are not applicable.
- F. Federal revenues have various terms and conditions as stipulated by each grant. Any questions concerning the disposition of these funds should be directed to the respective program coordinator at the USOE.

IV Pass-Through Grantor's Number

A-133 310 (b) (2) requires that the pass-through grantor's number appear on the Schedule of Federal Financial Assistance as applicable.

The grantor numbers for Federal assistance received through the USOE is derived from the coding sequence contained in the Recipient Report.

A typical USOE code in the Recipient Report will appear as follows:

Recipient	00	District X
Year	06	
Revenue	19	Federal IDEA PI 101476 84-0272
Division	06	Udent Achievement
Project	30	Flow Through

From this, the six-digit grantor number is determined using the following method:

YY-RRDD

 $\begin{array}{rcl} \dots \text{Where} & Y & = & Year \\ R & = & Revenue \\ D & = & Division \end{array}$

Hence, from the actual coding sequence displayed earlier, the acceptable grantor number would be:

06-1906

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